

IN THE INCOME TAX APPELLATE TRIBUNAL

RANCHI, "E" COURT, AT KOLKATA

BEFORE SHRI J. SUDHAKAR REDDY, AM & SHRI S.S. GODARA, JM

आयकरअपीलसं./ITA No.141/Ran/2019

(निर्धारणवर्ष / Assessment Year:2015-16)

Parivartan Samudayik Swasthya Ewam Vikash Pariyojna, Hiranpur	Vs.	CIT(Exemption), Patna
C/o, K. C. Tak & Co, Chartered Accountants 1, New Anantpur, Ranchi-834002		
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABAP 3076 D		
(Appellant)	..	(Respondent)

Appellant by : None

Respondent by : Shri Inderjeet Singh, CIT-DR

सुनवाईकीतारीख/ Date of Hearing : 02/09/2020

घोषणाकीतारीख/Date of Pronouncement : 23/09/2020

आदेश / O R D E R

Per Shri S. S. GODARA, JM:

The assessee's appeal for assessment year 2015-16 arises against the CIT(A)- Dhanbad's order dated 25.01.2019, passed in case no. CIT(A), Dhanbad/10022/2017-18 involving proceedings u/s 143(3) of the Income Tax Act, 1961 (in short the 'Act').

Heard both the parties. Case file perused.

2. The assessee's pleadings in the instant case seek to reverse both the lower authorities' action assessing it as an "AOP" in Section 143(1) processing dated 25.03.2017 as upheld in the CIT(A)'s order thereby denying it the benefit of exemption available u/s 11 of the Act. Case records indicate that this assessee had also claimed itself to have been carrying out charitable activities entitled for 12AA registration. Learned CIT(Exemption), Patna's order dated 06.10.2016 declined the said registration. This tribunal's co-ordinate bench decision in the assessee's own case in ITA No. 127/Pat/2017 dated 12.03.2018 restore the said issue back to the CIT(Exemption) for afresh adjudication.

3. Learned CIT-DR fails to dispute that all these intervening developments have not been considered in the CIT(A)'s order under challenge. We therefore restore the assessee's instant grievance back to the CIT(A) for his fresh adjudication as per law in light of all the above stated developments of Section 12AA registration within three effective opportunities of hearing.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Court on 23.09.2020

Sd/-

(J.SUDHAKAR REDDY)

लेखासदस्य / ACCOUNTANT MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 23/09/2020

SB, Sr.PS

Sd/-

(S.S.GODARA)

न्यायिकसदस्य / JUDICIAL MEMBER

Copy of the order forwarded to:

1. Parivartan Samudayik Swasthya Ewam Vikash Pariyojna
2. CIT(E), Patna
3. C.I.T(A)-
4. C.I.T.- Ranchi
5. CIT(DR), Ranchi Bench, Ranchi .
6. Guard File.

True copy

By Order

Senior Private Secretary
ITAT, Kolkata Benches